with the United States Postal Service, with sufficient postage, as Express Mail No. EV 316040748 US in an envelope addressed to:

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450
on March 6, 2006
Date of Deposit

Amir N. Penn (40,767)

Name of applicant, assignee or Registered Representative

Signature

Date of Signature

Our Case No. 11336-641 (P98007 USC)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re A	application of:)
David	H. GRIESINGER	,
Serial No. 10/687,676		Examiner: McFadden, Susan IrisGroup Art Unit No. 2655
Filed: October 17, 2003		
For:	5-2-5 MATRIX ENCODER AND DECODER SYSTEM)))

RESPONSE TO NON-FINAL OFFICE ACTION DATED FEBRUARY 23, 2006

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action dated February 23, 2006, please amend the above-identified application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks begin on page 10 of this paper.